

REFERENCE TITLE: internal revenue code conformity.

State of Arizona
Senate
Forty-ninth Legislature
First Regular Session
2009

SB 1019

Introduced by
Senator Waring

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 **42-1001. Definitions**

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Internal revenue code" means the United States internal revenue
13 code of 1986, as amended and in effect as of January 1, ~~2008~~ 2009, including
14 those provisions that became effective during ~~2007~~ 2008 with the specific
15 adoption of their retroactive effective dates but excluding all changes to
16 the code enacted after January 1, ~~2008~~ 2009.

17 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to read:

18 **43-105. Internal revenue code; definition; application**

19 A. FOR PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE, FOR
20 TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2008, "INTERNAL REVENUE
21 CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED, IN
22 EFFECT ON JANUARY 1, 2009, INCLUDING THOSE PROVISIONS THAT BECAME EFFECTIVE
23 DURING 2008 WITH THE SPECIFIC ADOPTION OF ALL FEDERAL RETROACTIVE EFFECTIVE
24 DATES, BUT EXCLUDING ANY CHANGE TO THE CODE ENACTED AFTER JANUARY 1, 2009.

25 A. B. For purposes of computing income tax pursuant to this title,
26 for taxable years beginning from and after December 31, 2007, "internal
27 revenue code" means the United States internal revenue code of 1986, as
28 amended, in effect on January 1, 2008, including those provisions that became
29 effective during 2007 with the specific adoption of all federal retroactive
30 effective dates, ~~but excluding any change to the code enacted after January~~
31 ~~1, 2008 AND INCLUDING THOSE PROVISIONS OF THE ECONOMIC STIMULUS ACT OF 2008~~
32 (P.L. 110-185), THE HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008
33 (P.L. 110-245), THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF 2008
34 (P.L. 110-246), THE HOUSING ASSISTANCE TAX ACT OF 2008 (P.L. 110-289) AND THE
35 EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 (P.L. 110-343) THAT ARE
36 RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING FROM AND AFTER
37 DECEMBER 31, 2007 THROUGH DECEMBER 31, 2008.

38 B. C. For purposes of computing income tax pursuant to this title,
39 for taxable years beginning from and after December 31, 2006 through December
40 31, 2007, "internal revenue code" means the United States internal revenue
41 code of 1986, as amended, in effect on January 1, 2007, including those
42 provisions that became effective during 2006 with the specific adoption of
43 all federal retroactive effective dates and including those provisions of the
44 small business and work opportunity tax act of 2007 (P.L. 110-28), the energy
45 independence and security act of 2007 (P.L. 110-140), Public Law 110-141, the

1 mortgage forgiveness debt relief act of 2007 (P.L. 110-142), ~~and~~ the tax
2 technical corrections act of 2007 (P.L. 110-172), THE ECONOMIC STIMULUS ACT
3 OF 2008 (P.L. 110-185), THE HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF
4 2008 (P.L. 110-245), THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF
5 2008 (P.L. 110-246), THE HOUSING ASSISTANCE TAX ACT OF 2008 (P.L. 110-289)
6 AND THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 (P.L. 110-343) that are
7 retroactively effective during taxable years beginning from and after
8 December 31, 2006 through December 31, 2007.

9 ~~C.~~ D. For purposes of computing income tax pursuant to this title,
10 for taxable years beginning from and after December 31, 2005 through December
11 31, 2006, "internal revenue code" means the United States internal revenue
12 code of 1986, as amended, in effect on January 1, 2006, including those
13 provisions that became effective during 2005 with the specific adoption of
14 all federal retroactive effective dates and including those provisions of the
15 tax increase prevention and reconciliation act of 2005 (P.L. 109-222), the
16 pension protection act of 2006 (P.L. 109-280), the tax relief and health care
17 act of 2006 (P.L. 109-432), the small business and work opportunity tax act
18 of 2007 (P.L. 110-28), the mortgage forgiveness debt relief act of 2007
19 (P.L. 110-142), ~~and~~ the tax technical corrections act of 2007 (P.L. 110-172)
20 AND THE HOUSING ASSISTANCE TAX ACT OF 2008 (P.L. 110-289) that are
21 retroactively effective during taxable years beginning from and after
22 December 31, 2005 through December 31, 2006.

23 ~~D.~~ E. For purposes of computing income tax pursuant to this title,
24 for taxable years beginning from and after December 31, 2004 through December
25 31, 2005, "internal revenue code" means the United States internal revenue
26 code of 1986, as amended, in effect on January 1, 2005, including those
27 provisions that became effective during 2004 with the specific adoption of
28 all federal retroactive effective dates and including those provisions of the
29 Katrina emergency tax relief act of 2005 (P.L. 109-73), the energy tax
30 incentives act of 2005 (title XIII of the energy policy act of 2005
31 (P.L. 109-58)), the gulf opportunity zone act of 2005 (P.L. 109-135), ~~and~~ the
32 tax technical corrections act of 2007 (P.L. 110-172) AND THE HOUSING
33 ASSISTANCE TAX ACT OF 2008 (P.L. 110-289) that are retroactively effective
34 during taxable years beginning from and after December 31, 2004 through
35 December 31, 2005.

36 ~~E.~~ F. For purposes of computing income tax pursuant to this title,
37 for taxable years beginning from and after December 31, 2003 through December
38 31, 2004, "internal revenue code" means the United States internal revenue
39 code of 1986, as amended, in effect on January 1, 2004, including those
40 provisions that became effective during 2003 with the specific adoption of
41 all federal retroactive effective dates and including those provisions of the
42 working families tax relief act of 2004 (P.L. 108-311), the American jobs
43 creation act of 2004 (P.L. 108-357), the Katrina emergency tax relief act of
44 2005 (P.L. 109-73), the energy tax incentives act of 2005 (title XIII of the
45 energy policy act of 2005 (P.L. 109-58)), the gulf opportunity zone act of

1 2005 (P.L. 109-135) and the tax technical corrections act of 2007
2 (P.L. 110-172) that are retroactively effective during taxable years
3 beginning from and after December 31, 2003 through December 31, 2004.

4 ~~F.~~ G. For purposes of computing income tax pursuant to this title,
5 for taxable years beginning from and after December 31, 2002 through December
6 31, 2003, "internal revenue code" means the United States internal revenue
7 code of 1986, as amended, in effect on January 1, 2003, including those
8 provisions that became effective during 2002 with the specific adoption of
9 all federal retroactive effective dates and including those provisions of the
10 working families tax relief act of 2004 (P.L. 108-311), the American jobs
11 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
12 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
13 of 2003 (P.L. 108-121), the medicare prescription drug, improvement, and
14 modernization act of 2003 (P.L. 108-173) and the tax technical corrections
15 act of 2007 (P.L. 110-172) that are retroactively effective during taxable
16 years beginning from and after December 31, 2002 through December 31, 2003.

17 ~~G.~~ H. For purposes of computing income tax pursuant to this title,
18 for taxable years beginning from and after December 31, 2001 through December
19 31, 2002, "internal revenue code" means the United States internal revenue
20 code of 1986, as amended, in effect on March 9, 2002, including those
21 provisions that became effective during 2001 with the specific adoption of
22 all federal retroactive effective dates and including those provisions of the
23 working families tax relief act of 2004 (P.L. 108-311), the American jobs
24 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
25 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
26 of 2003 (P.L. 108-121) and the tax technical corrections act of 2007
27 (P.L. 110-172) that are retroactively effective during taxable years
28 beginning from and after December 31, 2001 through December 31, 2002.

29 ~~H.~~ I. For purposes of computing income tax pursuant to this title,
30 for taxable years beginning from and after December 31, 2000 through December
31 31, 2001, "internal revenue code" means the United States internal revenue
32 code of 1986, as amended, in effect on January 1, 2001, including those
33 provisions that became effective during 2000 with the specific adoption of
34 all federal retroactive effective dates and including those provisions of the
35 working families tax relief act of 2004 (P.L. 108-311), the American jobs
36 creation act of 2004 (P.L. 108-357), the economic growth and tax relief
37 reconciliation act of 2001 (P.L. 107-16), the job creation and worker
38 assistance act of 2002 (P.L. 107-147), the military family tax relief act of
39 2003 (P.L. 108-121) and the tax technical corrections act of 2007
40 (P.L. 110-172) that are retroactively effective during taxable years
41 beginning from and after December 31, 2000 through December 31, 2001.

42 ~~I.~~ J. For purposes of computing income tax pursuant to this title,
43 for taxable years beginning from and after December 31, 1999 through December
44 31, 2000, "internal revenue code" means the United States internal revenue
45 code of 1986, as amended, in effect on January 1, 2000, including those

1 provisions that became effective during 1999 with the specific adoption of
2 all federal retroactive effective dates and including those provisions of the
3 community renewal tax relief act of 2000 (P.L. 106-554), the installment tax
4 correction act of 2000 (P.L. 106-573), FSC repeal and extraterritorial income
5 exclusion act of 2000 (P.L. 106-519), the trade and development act of 2000
6 (P.L. 106-200), the economic growth and tax relief reconciliation act of 2001
7 (P.L. 107-16), the job creation and worker assistance act of 2002
8 (P.L. 107-147) and the military family tax relief act of 2003 (P.L. 108-121)
9 that are retroactively effective during taxable years beginning from and
10 after December 31, 1999 through December 31, 2000.

11 **J.** K. For purposes of computing income tax pursuant to this title,
12 for taxable years beginning from and after December 31, 1998 through December
13 31, 1999, "internal revenue code" means the United States internal revenue
14 code of 1986, as amended, in effect on January 1, 1999, including those
15 provisions that became effective during 1998 with the specific adoption of
16 all federal retroactive effective dates and including those provisions of the
17 miscellaneous trade and technical corrections act of 1999 (P.L. 106-36), the
18 ticket to work and work incentives improvement act of 1999 (P.L. 106-170),
19 the community renewal tax relief act of 2000 (P.L. 106-554), the installment
20 tax correction act of 2000 (P.L. 106-573) and the military family tax relief
21 act of 2003 (P.L. 108-121) that are retroactively effective during taxable
22 years beginning from and after December 31, 1998 through December 31, 1999.

23 **K.** ~~For purposes of computing income tax pursuant to this title, for
24 taxable years beginning from and after December 31, 1997 through December 31,
25 1998, "internal revenue code" means the United States internal revenue code
26 of 1986, as amended, in effect on January 1, 1998, including those provisions
27 that became effective during 1997 with the specific adoption of all federal
28 retroactive effective dates and including those provisions of the IRS
29 restructuring and reform act of 1998 (P.L. 105-206), the tax and trade relief
30 extension act of 1998 (P.L. 105-277), the surface transportation revenue act
31 of 1998 (P.L. 105-178), the miscellaneous trade and technical corrections act
32 of 1999 (P.L. 106-36) and the military family tax relief act of 2003
33 (P.L. 108-121) that are retroactively effective during the taxable years
34 beginning from and after December 31, 1997 through December 31, 1998.~~